



Dear Property Owner:

Qualifying property owners can reduce their property tax burden by taking full advantage of the many property tax exemptions that are offered by Nassau County.

Last year, nearly 70,000 senior citizens and veterans received over \$25 million dollars in property tax savings.

If you are interested in filing for a property tax exemption or the Basic and Enhanced STAR programs, please contact the *Nassau County Department of Assessment at (516) 571-1500.*

Para asistencia en Español llame al (516) 571-2020. For your convenience, applications for the 2015-2016 school and general property tax year will be accepted and processed throughout the year by the Department of Assessment, but must be filed by January 2, 2015.

Contact the Department of Assessment today.

Important:

Residents of incorporated villages and cities which have adopted this exemption must file with the city or village as well as with Nassau County in order to receive full benefits. Contact your local village or city assessor for more information.

Reminder:

Please contact the Department of Assessment before you change the name on your deed or certificate of shares or are changing your place of residence to make sure that you are not jeopardizing your property exemptions.

For Your Information:

View your property information on-line at: www.mynassauproperty.com

Important Dates:

January 2 - March 2, 2015

Assessment Grievance (Appeal) Filing Period

January 2, 2015

Closing of Exemptions Filing Period for the 2015-2016 Assessment Roll

E-mail:

ncassessor@nassaucountyny.gov



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Revised 4/14

The Senior Citizens' Real Property Tax Exemption



NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 Old Country Road, 4th Floor
Mineola, NY 11501

(516) 571-1500



NASSAU COUNTY EXECUTIVE

ED MANGANO

www.nassaucountyny.gov

Senior Citizens' Tax Reduction Program

As authorized by state law, Nassau County, its 3 towns, 2 cities, 62 school districts and most of its incorporated villages have enacted the Senior Citizens' Real Property Tax Exemption Program for persons over the age of 65. This exemption program provides reductions of between 5% and 50% on county, town and school taxes, but no reduction in special district taxes.

The 50% exemption applies to persons whose income, including social security, is up to \$29,000. The lesser exemptions apply to persons whose income is up to \$8,400 or higher. These reduced exemptions are referred to as sliding scale exemptions.

Who is Eligible?

Under section 467 of New York State Law, all owners must be 65 years of age or over during the year in which the exemption takes effect. If property is owned by husband and wife, or by siblings, only one owner must be 65 years of age.

The applicant must own the property and have owned the property for a period of one (1) year, or have owned a previous residence in the State of New York for one (1) year prior to filing the application and was receiving a Senior Citizens' Exemption.

The property must be the "legal residence" of and must be occupied by all of the owners of the property, unless a non-resident owner who is the spouse or former spouse of the resident owner is absent from the residence due to divorce, legal separation or abandonment. It must also be used exclusively for residential purposes.

To qualify for the 50% tax reduction, the income limit has been set at \$29,000 for county, town and school purposes. However, this amount may vary depending on the municipality and whether or not the maximum

limit has been approved by the county, town or school district.

Income, under this law, means money received from all sources, both taxable and non-taxable. Income includes social security, but does not include welfare payments, supplemental security income, gifts, or inheritances.

Also, unreimbursed medical and prescription drug expenses and Veterans Disability Compensation may be deducted from the total income, if applicable to your town and school district. Income will be determined for the calendar year preceding the date of the application. For a more complete explanation of what is required to verify income, please see application.

Under state law, the income of all owners and their spouses must be counted even if only one is listed as the owner of the property.

HOW IT WORKS

<u>INCOME</u>	<u>% EXEMPTION</u>
\$29,000 — or LESS	50%
\$29,001 — \$29,999	45%
\$30,000 — \$30,999	40%
\$31,000 — \$31,999	35%
\$32,000 — \$32,899	30%
\$32,900 — \$33,799	25%
\$33,800 — \$34,699	20%
\$34,700 — \$35,599	15%
\$35,600 — \$36,499	10%
\$36,500 — \$37,399	5%

**You can deduct unreimbursed medical expenses, unreimbursed prescription drugs, as well as a deduction for Veterans' Disability Compensation.*

HOW TO APPLY

A) Request an application from:

Senior Citizens' Division
Nassau County Department of Assessment
240 Old Country Road
Mineola, New York 11501
Telephone: (516) 571-1500
Para Español: (516) 571-2020

B) You must include the following with your application:

1. Proof of Age.
2. Copy of deed to house.
3. Divorce or legal separation or proof of abandonment papers, if applicable.
4. Death certificate of spouse (if applicant is a widow or widower).
5. Social Security statements (SSA 1099), Federal and State Income Tax Returns of all the owners and/or their spouses for the previous year, if filing; include all supporting documentation. If not required to file federal or state income tax returns, verification of all income, such as pension statements (W2P), SSA 1099, interest and dividend statements (1099), or W2 must be provided. See application "Statement of Income" for all additional income information and verification required. You may be required to provide an IRS printout of all income statements.
6. Additionally documentation may be requested by the Department of Assessment in order to establish eligibility.

C) It is advisable but not mandatory, to file your first application in person. Application, all income verification & documents must be filed on or before the January 2nd deadline in order for your application to be processed.